

NE Dept. of Revenue Property Assessment Division -- 2026 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016
 2026 Adjusted value "BY COUNTY BY BASE SCHOOL DISTRICT", for use in 2027-2028 state aid calculations
 DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT
 OCTOBER 9, 2026

BY COUNTY REPORT FOR # 21 CUSTER								
Base school name		Class	Basesch	Unif/LC	U/L			
SANDHILLS 71		3	05-0071					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	270,296	272,791	1,091,839	1,009,470	0	313,423	27,121,627	0
Level of Value ==>			95.04	95.00	0.00		70.00	
Factor			0.01010101	0.01052632			0.02857143	
Adjustment Amount ==>			11,029	10,626	0		774,904	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	270,296	272,791	1,102,868	1,020,096	0	313,423	27,896,531	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
30,079,446								
30,876,005								
Base school name		Class	Basesch	Unif/LC	U/L			
ANSELMO-MERNA 15		3	21-0015					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	33,831,077	10,347,162	41,805,547	74,883,825	27,609,250	26,534,484	509,188,535	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			422,278	788,251	-558,788		14,548,245	
* TIF Base Value				0	228,649		0	
Basesch adjusted in this County ==>	33,831,077	10,347,162	42,227,825	75,672,076	27,050,462	26,534,484	523,736,780	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
724,199,880								
739,399,866								
Base school name		Class	Basesch	Unif/LC	U/L			
BROKEN BOW 25		3	21-0025					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	41,845,325	12,831,173	41,152,380	353,917,447	159,635,240	38,130,038	521,634,679	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			415,681	3,724,731	-3,225,510		14,903,849	
* TIF Base Value				68,171	1,585,235		0	
Basesch adjusted in this County ==>	41,845,325	12,831,173	41,568,061	357,642,178	156,409,730	38,130,038	536,538,528	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
1,169,146,282								
1,184,965,033								

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.
 Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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Base school name		Class	Basesch	Unif/LC	U/L			
ANSLEY 44		3	21-0044					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	14,929,444	7,602,851	23,752,405	68,334,568	9,058,064	11,792,716	300,004,883	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			239,923	719,312	-184,858		8,571,569	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	14,929,444	7,602,851	23,992,328	69,053,880	8,873,206	11,792,716	308,576,452	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
444,820,877								
Base school name		Class	Basesch	Unif/LC	U/L			
SARGENT 84		3	21-0084					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	8,595,106	3,331,713	205,181	61,498,831	8,787,449	11,478,934	344,282,084	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			2,073	647,356	-179,336		9,836,631	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	8,595,106	3,331,713	207,254	62,146,187	8,608,113	11,478,934	354,118,715	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
448,486,022								
Base school name		Class	Basesch	Unif/LC	U/L			
ARNOLD 89		3	21-0089					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	17,348,812	5,191,351	546,910	63,461,566	7,960,770	12,680,219	267,515,268	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			5,524	668,017	-162,465		7,643,294	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	17,348,812	5,191,351	552,434	64,129,583	7,798,305	12,680,219	275,158,562	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
382,859,266								

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Base school name		Class	Basesch	Unif/LC	U/L			
CALLAWAY 180		3	21-0180					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	21,160,993	5,721,464	608,788	95,572,462	15,963,778	19,758,216	432,611,306	0
Level of Value ==>			95.04	95.00	98.00		70.00	
Factor			0.01010101	0.01052632	-0.02040816		0.02857143	
Adjustment Amount ==>			6,149	1,006,026	-325,791		12,360,324	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	21,160,993	5,721,464	614,937	96,578,488	15,637,987	19,758,216	444,971,630	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
604,443,715								
Base school name		Class	Basesch	Unif/LC	U/L			
COZAD 11		3	24-0011					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	271,509	1,671	111	370,530	0	202,428	9,079,029	0
Level of Value ==>			95.04	95.00	0.00		70.00	
Factor			0.01010101	0.01052632			0.02857143	
Adjustment Amount ==>			1	3,900	0		259,401	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	271,509	1,671	112	374,430	0	202,428	9,338,430	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
10,188,580								
Base school name		Class	Basesch	Unif/LC	U/L			
GOTHENBURG 20		3	24-0020					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	4,093,209	42,604	8,372	8,934,992	0	3,814,044	87,883,176	0
Level of Value ==>			95.04	95.00	0.00		70.00	
Factor			0.01010101	0.01052632			0.02857143	
Adjustment Amount ==>			85	94,053	0		2,510,948	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,093,209	42,604	8,457	9,029,045	0	3,814,044	90,394,124	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
107,381,483								

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Base school name		Class	Basesch	Unif/LC	U/L				
ORD 5		3	88-0005						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	512,400	512,828	24,665	6,472,772	407,366	1,282,591	32,470,592	0	41,683,214
Level of Value ==>			95.04	95.00	98.00		70.00		
Factor			0.01010101	0.01052632	-0.02040816		0.02857143		
Adjustment Amount ==>			249	68,134	-8,314		927,731		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	512,400	512,828	24,914	6,540,906	399,052	1,282,591	33,398,323	0	42,671,014
Base school name		Class	Basesch	Unif/LC	U/L				
ARCADIA 21		3	88-0021						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	665,746	139,942	4,086	2,865,393	0	878,768	33,001,900	0	37,555,835
Level of Value ==>			95.04	95.00	0.00		70.00		
Factor			0.01010101	0.01052632			0.02857143		
Adjustment Amount ==>			41	30,162	0		942,911		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	665,746	139,942	4,127	2,895,555	0	878,768	33,944,811	0	38,528,949
County UNadjusted total	147,667,110	48,992,853	119,746,120	757,168,766	234,218,028	132,980,204	2,728,826,360	0	4,169,599,441
County Adjustment Amnts			1,209,556	7,969,484	-4,742,942		77,966,472		82,402,570
County ADJUSTED total	147,667,110	48,992,853	120,955,676	765,138,250	229,475,086	132,980,204	2,806,792,832	0	4,252,002,011
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								14 Records for CUSTER County	

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